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PATENT, TRADEMARK & COPYRIGHT LAW

ESTABLISHED 1950

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OUR REF. No. 7333

 22264 U.S. PTO
 10/681338


October 9, 2003

Honorable Commissioner of Patents
 and Trademarks
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Enclosed please find a utility patent application for filing as
 identified below:

Inventor(s): Richard S. ELLIS**Title:** PAPER ROLL DISPENSER

Drawings: Four(4) sheets depicting Figures 1, 2, 3, 4, 5,
 6, 7, 8 and 9.

Small Entity

Other

(Verified Statement Attached)

Basic Fee -----	\$385.00	Basic Fee -----	\$770.00
___ Claims over 20 x \$9.00-----	\$	___ Claims over 20 x \$18.00---	\$
___ Independent claims over		___ Independent claims over	
3 x \$43.00 -----	\$	3 x \$86.00 -----	\$
___ Mul. Dept. Claims \$145.00--	\$	___ Mul. Dept. Claims \$290.00-	\$
___ Assignment Recordation Fee \$	40.00		

TOTAL FILING FEE \$**TOTAL FILING FEE \$**

A check in the amount of \$ is attached to cover the filing fee. If this amount should be insufficient, then please debit Deposit Account No. 19-2105 and notify the undersigned in due course.

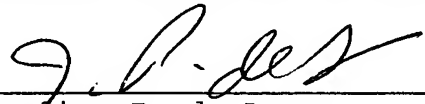
X Applicant is entitled to small entity status.

X Do not charge any fees to Deposit Account No. 19-2105.

X This application is being filed under Rule 53(b).

Respectfully submitted,

SHLESINGER, ARKWRIGHT & GARVEY LLP

By 
Josefino P. de Leon
Reg. No. 33,166

lm